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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 166 OF 2006

The Commissioner of Central Excise,
Pune I, Pune. ... Appellant

Versus

The Indian Seemless Metal Tubes
Ltd. ... Respondents

Mrs. Lata Patne (Shivpuje) with Mr. M.R. Chaudhari i/by T.C. Kaushik for the Appellant.

Mr. M.H. Patil along with Ms. Aparna Hirandagi and Ms. Padmavati Patil for Respondents.

CORAM: F.I. REBELLO &
J.P.DEVADHAR,JJ.
DATED: 19TH JULY,2007

P.C.:

. Similar question of law was raised by the appellants in Central Excise Application No. 47 of 2001. The learned Bench of this court by its order dated 20.4.2005 held that the question of law as raised would not arise. The learned counsel for the respondents draws our attention to the Judgmnet of the Supreme Court in Vikram Cement Vs. Central Excise, 2006 (194) E.L.T. 3 (SC) Considering the ratio of this judgment, in our view, appeal as filed and question as raised would not arise. Hence, appeal dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELLO, J.)**